

DESTROYED PROPERTY CLAIM

TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS AND THE ABATEMENT OF TAXES RESULTING FROM DESTROYED REAL OR PERSONAL PROPERTY, OR LOSS OF VALUE IN A DECLARED DISASTER AREA.

Chapter 84.70 RCW

A. ELIGIBILITY

CLAIMS MUST BE FILED WITH THE COUNTY ASSESSOR WITHIN THREE (3) YEARS OF THE DATE OF DESTRUCTION OR LOSS OF VALUE.

B. REDUCTION OF ASSESSMENT

THE AMOUNT OF REDUCTION WILL BE CALCULATED FROM A FIELD INSPECTION OF THE PROPERTY BY THE ASSESSOR'S OFFICE STAFF.

THE ASSESSOR'S STAFF WILL CALCULATE THE NEW ASSESSED VALUE AND NOTIFY THE TAXPAYER OF THEIR DETERMINATION.

REFER TO THE SECTION "ABATEMENT OF TAXES" ON THE REVERSE SIDE OF THIS PAGE FOR IMPORTANT ADDITIONAL INFORMATION ON QUALIFYING FOR TAX RELIEF.

C. COMPLETE AND RETURN THE FOLLOWING ITEMS:

1. CLAIM FORM AND DOCUMENTATION

READ THE INSTRUCTIONS FOR APPLICATION AND ADDITIONAL INFORMATION LOCATED ON THE REVERSE SIDE OF THIS PAGE. INFORMATION REGARDING ABANDONED MOBILE HOMES AND PARK MODEL TRAILERS IS LOCATED ON THE REVERSE SIDE OF THE CLAIM FORM.

COMPLETE ONLY THE UPPER PORTION OF THE CLAIM FORM WITH ALL THE INFORMATION REQUESTED. THE TAX ACCOUNT (PARCEL) NUMBER *MUST* BE PROVIDED. THIS NUMBER CAN BE FOUND ON YOUR PROPERTY TAX STATEMENT. LEGAL DESCRIPTION IS NOT REQUIRED.

THE DATE OF OCCURRENCE MUST BE ENTERED SO THE AMOUNT OF REDUCTION CAN BE CALCULATED. PLEASE ALSO PROVIDE THE FOLLOWING IF CHECKED:

☐ **ATTACH DOCUMENTATION SUPPORTING THE DATE OF LOSS** such as a **FIRE INCIDENT REPORT** or **INSURANCE REPORT**.

☐ **ATTACH DOCUMENTATION SUPPORTING THE DATE OF DEMOLITION** such as a **DUMP RECEIPT** FOR DISPOSAL OF REMAINS; or an **INVOICE** FROM THE COMPANY PROVIDING THE DEMOLITION OF STRUCTURE(S); and/or **CAMERA-DATED PHOTOS**.

PROVIDE YOUR MAILING ADDRESS AND TELEPHONE NUMBER.

TO ASSIST IN ESTIMATING VALUE LOSS FOR STRUCTURES THAT HAVE ALREADY BEEN REPAIRED, PROVIDE THE DATE OF RE-ENTRY (IF WITHIN THE SAME YEAR AS LOSS) AND ATTACH A COPY OF THE DESTRUCTION REPORT(S) AND CONTRACTOR ESTIMATE(S) OF REPAIRS.

2. TAX REFUND PETITION FORM

COMPLETE ONLY THE "STATEMENT BY TAXPAYER" SECTION ON THE ENCLOSED *PETITION FOR PROPERTY TAX REFUND* FORM AND RETURN WITH YOUR COMPLETED CLAIM FORM. THE REMAINDER OF THE TAX REFUND FORM WILL BE COMPLETED BY THE TREASURER'S OFFICE IF IT IS DETERMINED THAT A TAX REFUND IS DUE.

BOTH FORMS MUST BE COMPLETED AS DIRECTED, WITH REQUIRED DOCUMENTS ATTACHED, OR THEY WILL BE RETURNED TO YOU.

3. MAIL THE CLAIM FORM, REFUND PETITION FORM AND ALL OTHER REQUIRED DOCUMENTATION TO:

SNOHOMISH COUNTY ASSESSOR
DESTROYED PROPERTY CLAIMS
3000 ROCKEFELLER, M/S 510
EVERETT, WA 98201

A SELF-ADDRESSED RETURN ENVELOPE IS PROVIDED IN THIS PACKET FOR YOUR CONVENIENCE.

D. PAYMENT OF TAXES

YOU ARE ENCOURAGED TO PAY YOUR TAXES WHEN THEY BECOME DUE, EVEN IF YOU ARE EXPECTING AN ADJUSTMENT AS A RESULT OF THIS CLAIM, TO AVOID PENALTIES AND LATE FEES LEVIED BY THE TREASURER. REFER TO THE SECTION "DUTY OF COUNTY ASSESSOR AND TREASURER" ON THE REVERSE SIDE OF THIS PAGE FOR ADDITIONAL INFORMATION.

For questions concerning the tax relief program, the claim forms or the status of your claim, please call (425) 388-3038.

For all inquiries regarding Personal Property claims, please call (425) 388-3763.

Neglecting to complete forms as required and/or providing the requested documentation may delay processing of your claim and refund of overpaid taxes.

**INFORMATION AND INSTRUCTIONS FOR APPLICATIONS FOR REDUCTION
OF ASSESSMENTS AND THE ABATEMENT OF TAXES RESULTING FROM DESTRUCTION OF PROPERTY
OR LOSS OF VALUE IN A DECLARED DISASTER AREA**

WHO MAY APPLY?

The Assessor may take action on his/her own authority or the taxpayer must file a claim. No relief will be given to any person who is convicted of arson with regard to the property for which relief is sought.

WHAT PROPERTY IS ELIGIBLE FOR A REDUCTION OF VALUE?

Any real or personal property that has been placed upon the assessment roll as of January 1 of the assessment year in which the property was destroyed, in whole or in part, **or** is in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than 20 percent may be eligible.

ABATEMENT OF TAXES IN YEAR OF LOSS (HB 1502)

Taxes levied for collection in the year assessed value has been reduced shall be abated in whole or in part. The amount of abatement shall be determined by calculating the taxes on the amount deducted from the assessed value for the number of days that remained in the calendar year after the date of loss of value of the property. If taxes abated have already been paid, the amount paid shall be refunded. ***Abatement of taxes in the year of destruction does not apply to property damaged or destroyed voluntarily.***

WHEN MUST I APPLY FOR A REDUCTION?

An application must be filed within three years of the date of destruction or reduction in value.

HOW DO I APPLY?

Forms should be obtained from and filed with the county assessor. Department of Revenue form REV 64-0001 *Petition for Property Tax Refund* must be included with this claim, and must be completed as directed and submitted with the claim form.

HOW LONG WILL IT TAKE TO PROCESS MY CLAIM?

From the time the Assessor receives your claim and assigns a claim number, it can take up to three (3) months to completely process the claim. You will receive a letter of determination from the Assessor when your claim is completed.

DUTY OF COUNTY ASSESSOR AND TREASURER

The county assessor shall calculate the new assessed value and the amount of reduction for abatement of taxes and notify the taxpayer of his/her determination. The county treasurer shall calculate the amount of abatement and/or the refund of taxes, and notify the taxpayer of his/her determination.

IF I DISAGREE WITH THE ASSESSOR'S DETERMINATION, MAY I APPEAL?

If the taxpayer disagrees with the determination made by the county assessor, he/she may appeal the amount of reduction to the county Board of Equalization within sixty (60) days of the postmarked date of notification from the assessor or July 1st of the year of reduction, whichever is later.

WHAT HAPPENS IF I REPLACE THE DESTROYED PROPERTY?

If destroyed property is replaced prior to the valuation date of July 31st as contained in RCW 36.21.080(1) or RCW 36.21.090, the taxable value for that assessment year shall not exceed the value as of the appropriate valuation date.

To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (800) 451-7985.

For tax assistance, visit <http://dor.wa.gov> or call 360-570-5900.

**Taxpayer's Claim for Reduction of Assessments
Resulting from Destroyed Real or Personal Property or
Loss of Value in a Declared Disaster Area**

Chapter 84.70 RCW

This claim for reduction of assessments and for abatement of taxes must be filed with the county assessor within three years after the date of destruction or loss of value.

Contact your local county assessor's office if you have questions or need help filing this form.

This is to notify you that I am claiming relief under the provision of Chapter 84.70 RCW and petition for adjustment in the applicable assessment and for the applicable abatement of taxes.

Taxpayer (please print)

Phone Number

Mailing Address

Property Address (if different from mailing address)

City, State, Zip Code

Parcel No: (From tax statement) _____

Legal description:

☐ Real Property

☐ Personal Property

☐ Mobile Home

☐ Commercial

Description of property destroyed: _____

Date of destruction: _____

Describe in what manner the property was destroyed (e.g. fire damage, flood damage, wind damage, snow damage, property owner tore down structure, etc.)

I declare under the penalties of perjury provided by the laws of the State of Washington that the foregoing statements are true and correct.

Date & Place (City/Town) Signed

Taxpayer Signature

Assessor's Use Only

Claim: ☐ Qualifies for destroyed property and abatement

Date filed with Assessor

☐ Qualifies for destroyed property only

☐ Does not qualify because: _____

Assessor's Determination of New Assessed Value for Destroyed Property
--

Date of Destruction:

1. Assessed value of property prior to destruction	\$
2. True and fair value of remaining property.....	\$
3. Total amount of reduction in value (line 1 - line 2)	\$ 0.00
4. The assessed value for the year of destruction (same as line 2)	\$ 0.00

I hereby certify my determination of the assessed value for the assessment year _____ is as shown on line 4. The assessment year is the year in which the destruction occurred. (For multiple assessment years, use separate pages.)

Date

Assessor

Date Sent To Taxpayer

Notice To Taxpayer

If you disagree with the assessor's determination, you must appeal the amount of reduction to the county board of equalization within 30 days of notification or by July 1 of the year of reduction, whichever is later.

The following calculations may not produce the correct amount of taxes to be refunded or abated if the subject property qualifies for an exemption or is classified as current use. The amount of tax owing prior to the destruction must be determined and then compared to the actual tax paid to determine the amount of abatement or refund.

Treasurer's Calculation for Amount of Taxes to be Abated or Refunded in Year of Destruction (Does Not Apply To Property Damaged or Destroyed Voluntarily)
--

5. Total amount of reduction in value (line 3).....	\$ 0
6. Rate of levy (per \$1,000 of assessed value) in year destruction occurred	\$
7. Amount of taxes on destroyed value (line 5 x line 6/1,000)	\$ 0.00
8. The daily rate of taxes on destroyed value (line 7 ÷ 365 days) =	\$ 0.00
9. Number of days remaining in the year after destruction	
10. Amount of abatement or refund - if taxes have been paid * (line 8 x line 9)	\$ 0.00

* If taxes have already been paid in the year of destruction, please attach REV 64 0001, *Petition for Property Tax Refund*, to this claim.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

PETITION FOR PROPERTY TAX REFUND
RCW 84.60.050 or 84.69.020

RETURN THIS FORM TO THE ASSESSOR
WITH YOUR CLAIM FORM

Reason for the refund claim:

Destroyed Property Claim No: _____

STATEMENT BY TAXPAYER

I hereby state that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that the said tax be refunded in conformity with this petition.

Date

Signature of Taxpayer or Agent

(Title of Agent)

**TAXPAYER or AGENT
Complete This Section
Only**

Address

City, State, Zip

* * * * * COUNTY USE ONLY BELOW THIS LINE * * * * *

DETERMINATION BY COUNTY ASSESSOR

After due consideration of the facts contained in the taxpayer's signed petition, knowing them to be true and accurate, I have determined that the request for refund be:

- ☐ **Approved** and the County Treasurer is authorized to make a refund.
- ☐ **Denied** because the claim does not qualify under RCW 84.69.020 or RCW 84.60.050 for the following reason:

Date

County Assessor or Agent

CERTIFICATION BY COUNTY TREASURER

After due consideration of the facts contained in the taxpayer's signed petition and the decision of the County Assessor, I have determined that the request for refund be:

- ☐ **Approved** and I am refunding the following amount, \$ _____, plus applicable interest at the amount specified in RCW 84.69.100 from the date of collection of the portion refundable.
- ☐ **Denied** because the claim does not qualify under RCW 84.69.020 or RCW 84.60.050 for the following reason:

Date

County Treasurer

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

FILE WITH THE COUNTY TREASURER

Claim No.: _____

Claim for refund must be made within three years following payment of taxes.

The petitioner, _____, under the provisions of RCW 84.69.020 or RCW 84.60.050 hereby petitions for a refund of taxes extended upon the tax rolls of Snohomish County for the year _____, with respect to the following described property:

TAX PARCEL NUMBER OF PROPERTY: _____

***Petitioner alleges the following to be facts:** The assessed value of said property made in the year _____, for taxes becoming due in the year _____, and the tax extended upon said total valuation were as follows:

	Assessed Value	Tax Code Area	Tax Rate	Tax
Real Property				
Personal Property				

	Date Due	Receipt No.	Amt. Paid
Entire Tax			
First Half			
Second Half			

*If claim is for abated taxes under RCW 84.70.010, attach REV 64 0003, disregard this section, and complete the remainder of this form.

Refund Is Hereby Claimed For The Following Reason:

A. Under the Provisions of RCW 84.69.020 (Check appropriate box(es))

- (1) ☐ Paid more than once; or
- (2) ☐ Paid as a result of manifest error in description; or
- (3) ☐ Paid as a result of a clerical error in extending the tax rolls; or
- (4) ☐ Paid as a result of other clerical errors in listing property; or
- (5) ☐ Paid with respect to improvements which did not exist on assessment date; or
- (6) ☐ Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7) ☐ Paid as result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
- (8) ☐ Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee, or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
- (9) ☐ Paid on the basis of an assessed or appraised valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10) ☐ Paid on the basis of an assessed or appraised valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED that the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
- (11) ☐ Paid as a state property tax levied upon county assessed property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, that the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state constitution, equal one percent of the assessed value established by the board; or
- (12) ☐ Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, that the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding.
- (13) ☐ Paid on property acquired under RCW 84.60.050, and canceled under RCW 84.60.050(2).
- (14) ☐ Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065.
- (15) ☐ Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039.
- (16) ☐ Abated under RCW 84.70.010.

B. Under the Provisions of RCW 84.60.050

Pro rata refund due on taxes previously paid on real property which was subsequently acquired by or placed under immediate possession and use of State of Washington, and county or any municipal corporation.

Said tax should be reduced from \$ _____ to \$ _____

Refund should be made to taxpayer for ... \$ _____ plus interest, if applicable (RCW 84.69.100).